

STATEMENT OF CASH FLOWS
for the years ended September 30, 1997 and 1996

CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>1997</u>	<u>1996</u>
Cash Provided:		
Fees for licensing, inspection, and other services (Note 12)	\$ 458,626,753	\$ 454,049,125
Other operating cash provided	<u>8,968,118</u>	<u>8,450,745</u>
Total cash provided	<u>\$ 467,594,871</u>	<u>\$ 462,499,870</u>
Cash Used:		
Personnel services and benefits	(267,638,742)	(259,816,269)
Travel and transportation	(15,766,363)	(16,275,698)
Rent, communications, and utilities	(25,184,924)	(26,342,185)
Printing and reproduction	(1,670,930)	(1,554,538)
Other contractual services	(188,142,460)	(193,678,520)
Supplies and materials	(14,406,394)	(11,162,708)
Insurance claims and indemnities	(44,125)	(98,271)
Grants, subsidies, and contributions	(1,489,740)	(1,527,452)
Other operating cash used	<u>(1,900,841)</u>	<u>(6,867,038)</u>
Total cash used	<u>\$(516,244,519)</u>	<u>\$(517,322,679)</u>
Net cash used by operating activities	<u>\$ (48,649,648)</u>	<u>\$ (54,822,809)</u>
CASH USED BY INVESTING ACTIVITIES		
Purchase of property and equipment	<u>(6,365,343)</u>	<u>(11,680,069)</u>
Net cash used by investing activities	<u>\$ (6,365,343)</u>	<u>\$ (11,680,069)</u>
CASH PROVIDED BY FINANCING ACTIVITIES		
Appropriations	18,173,247	18,536,875
Add: Transfers of cash from others	<u>2,650,000</u>	<u>111,672</u>
Net appropriations	<u>\$ 20,823,247</u>	<u>\$ 18,648,547</u>
Net cash provided by financing activities	<u>\$ 20,823,247</u>	<u>\$ 18,648,547</u>

The accompanying notes to the principal statements
are an integral part of these statements.

STATEMENT OF CASH FLOWS (Continued)
for the years ended September 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Net cash provided (used) by operating, investing, and financing activities	\$ (34,191,744)	\$ (47,854,331)
Fund balances with Treasury, beginning	<u>210,748,055</u>	<u>258,602,386</u>
Fund balances with Treasury, ending	<u>\$176,556,311</u>	<u>\$210,748,055</u>
<i>Reconciliation of Shortage of Revenues and Financing Sources Over Total Expenses:</i>		
Excess (shortage) of revenue and financing sources over total expenses	\$ (3,924,858)	\$ (1,658,529)
Adjustments to Reconcile Shortage Of Revenues and Financing Sources Over Total Expenses to Net Cash Provided by Operating Activities:		
Appropriated capital used	(62,086,597)	(52,837,295)
Decrease (increase) in accounts receivable	2,740,306	(2,823,343)
Decrease (increase) in other assets	1,960,001	(2,258,975)
Increase (decrease) in accounts payable	896,395	(887,331)
Increase (decrease) in other liabilities	(911,952)	(6,682,254)
Depreciation and amortization	6,462,011	8,540,608
Other unfunded expenses	3,924,858	1,658,529
Other adjustments	<u>2,290,188</u>	<u>2,125,781</u>
Total adjustments	<u>(44,724,790)</u>	<u>(53,164,280)</u>
Net Cash Used by Operating Activities	<u>\$ (48,649,648)</u>	<u>\$ (54,822,809)</u>

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are an integral part of these statements.